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033104

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Alexandria, Virginia 22313-1450

Sir:

DOCKET NUMBER: HSJ920030189US1
DATE: March 31, 2004
Assignee Name: International Business Machines Corp.
Assignee Residence: Armonk, New York

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033104

Transmitted herewith for filing is the Patent Application of:

Inventors: **Michael Feldbaum, et al.**For: **METHOD FOR MANUFACTURING A PERPENDICULAR WRITE HEAD**

Enclosed are:

- Patent Specification
- Drawings - 14 (fourteen) Sheets of Formal Drawings
- Declaration and Power of Attorney (unexecuted)
- An Executed Assignment of the invention to International Business Machines Corporation (including Recordation Form Cover Sheet).
- Return Postcard
- A certified copy of a _____ application.
- Information Disclosure Statement, PTO 1449.

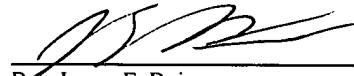
The filing fee has been calculated as shown below:

For	Number Filed	Number Extra	Rate	Fee
Basic Fee				\$770.00
Total Claims	23	-	20 3 X \$18.00	= \$54
Indep. Claims	4	-	3 1 X \$84.00	= \$84
MULTIPLE DEPENDENT CLAIM PRESENTED			X \$280.00	= \$0.00
			TOTAL	\$908.00

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Respectfully submitted,



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